

**AGREEMENT FOR DUE PROCESS SERVICES
(OTHER THAN ATTORNEY FEES)
TYPE 2**

This Agreement entered into by and between the Justice Administrative Commission, an agency of the State of Florida (JAC), and _____, (Vendor) for the due process services set forth in Addendum A. For compensation and tax reporting purposes, payments pursuant to this Agreement shall be made payable only to the holder of the tax identification number designated at the bottom of this Agreement. Any breach of a provision of this Agreement by Vendor shall also constitute a breach of this Agreement.

In consideration of the mutual covenants and provisions contained herein, the parties agree as follows:

This Agreement supersedes and terminates all prior Agreements for Due Process Services.

I. TERM

The term of this Agreement shall be for a period beginning on the date of execution by JAC through June 30, 2011, unless terminated sooner as provided herein. If it becomes necessary to replace this Agreement with another Agreement, then the new Agreement shall supersede and terminate this Agreement.

II. SERVICES

1. Vendor contracts with JAC for the sole purpose of establishing a process whereby JAC pays directly for services procured by an attorney working under a JAC Agreement (Attorney) or where a court has entered an order on behalf of a pro se person. Any indigent person is deemed to be the client (Client) of the Attorney. The contractual relationship for services under this Agreement is between Vendor and Attorney. Vendor acknowledges and agrees that due process costs are the sole responsibility of Attorney. JAC is not privy to any agreement between Attorney and Vendor. Vendor and Attorney shall attempt to resolve any dispute between Attorney and Vendor without JAC intervention.

2. JAC, as a courtesy to Attorney and Vendor, and at the discretion of JAC, may make payment directly to any due process provider who has executed a contract with JAC. Payment by JAC directly or by reimbursement to Attorney for due process services shall only be made if the billing procedures and rates sought are in compliance with Florida Statutes, applicable court orders, Administrative Orders, this Agreement and JAC Policies and Procedures.

3. If Vendor fails to comply with the requirements of this Agreement and JAC Policies and Procedures, JAC may terminate this Agreement. If JAC terminates this

Agreement, then Vendor will no longer be allowed to obtain payment from JAC directly for due process services.

4. If Attorney engages a due process vendor at a rates in excess of the Established Rates (as defined herein), or in excess of higher rates specifically authorized by written court order, Attorney shall be subject to absorbing the difference between the applicable Established Rates or rates authorized by court order, and the rates billed by Vendor. Under such circumstances, Attorney must pay Vendor directly, and Vendor may not seek or accept payment under this Agreement. JAC is entitled to notice and an opportunity to be heard prior to any court authorizing rates higher than the Established Rates.

5. Absent an order expressly authorizing rates in excess of the Established Rates, JAC will only pay or reimburse for due process services at the Established Rates. If Attorney procures services at a higher rate, Attorney is solely responsible for paying the difference.

6. Vendor agrees that Attorney or Vendor will supply JAC with all necessary documentation required under this Agreement and JAC Policies and Procedures for JAC to process for payment any direct billings from due process providers. Vendor agrees to respond to any Billing Audit Deficiency related to a due process provider billing within 30 days of receipt of the Billing Audit Deficiency. The failure to provide necessary documentation required for payment of due process providers may result in JAC withdrawing the privilege of JAC making direct payment to due process providers. If Attorney or Vendor fails to respond to a Billing Audit Deficiency or fails to provide necessary documentation within a reasonable period of time, then JAC may take appropriate action including, but not limited to, rejecting the bill for payment, issuing a letter of objection to payment, or paying the amount established by law or applicable court order.

7. Vendor acknowledges and agrees that due process costs are the sole responsibility of Attorney. JAC is not privy to any agreement between Attorney and Vendor and in no way accepts responsibility or liability for quality of service, terms and conditions, or any other aspects of any agreement between Attorney and Vendor.

8. JAC will not pay for any transcript that is not authorized by court order. The court order must be attached to the bill for said transcripts. Attorney must provide the court reporter with a copy of the order of appointment and the order authorizing the transcript. Upon receipt of a completed invoice from a court reporter, Attorney shall promptly review, sign, and forward the invoice to JAC for any bill in which JAC will directly pay the court reporter.

9. JAC may pay for the cost of preparing a transcript of a deposition only if Attorney secures an order from the court finding that preparation of the transcript is necessary, in which case JAC may pay for one original and one copy only. The order should reflect the name of the witness and the date of the deposition to be transcribed.

10. JAC may pay for the cost of one original transcript of any deposition, hearing, or other proceeding. Any other payment for a transcript of that same deposition, hearing, or other proceeding, regardless of whether the transcript is an additional original transcript or a copy, shall be at the rate paid for a copy of a transcript. This subparagraph applies regardless of which state agency pays for the first original transcript.

11. Any private investigator providing services in Florida must be licensed pursuant to Florida law. JAC is not authorized to pay for any private investigator services provided in Florida by a person not properly licensed pursuant to Florida law.

12. The role of a private investigator is limited to providing investigative services such as locating and interviewing witnesses; locating and securing documents and other evidence relevant to the case; performing background checks; and researching any other factual issues relevant to the case such as credibility and character of witnesses. Where private service of process is authorized, an investigator can also serve subpoenas on ordinary non-law enforcement witnesses; however, the investigator can only bill the flat rates applicable for private service of process regardless of the amount of time spent serving the subpoena. An investigator is not a substitute for a paralegal or secretary and cannot be used to perform administrative tasks including, but not limited to, retrieving discovery from the state attorney; copying documents from a court file; delivering materials to the defendant; or any other tasks of a paralegal or secretarial nature.

13. Service of process upon witnesses should be through the sheriff unless the sheriff is unable or unavailable to provide service of process. Under section 57.081, the sheriff is available to provide service of process without prepayment in cases involving indigent persons. The sheriff must be used to serve in-county law enforcement absent exceptional circumstances. In order to use a private process server to serve in-county law enforcement officers, Attorney must file with service upon JAC a motion setting forth the exceptional circumstances requiring use of a private process server.

14. Pursuant to section 28.345, private court-appointed counsel is exempt from all court-related fees and charges assessed by the clerks of the circuit courts. As delineated in section 57.081, an indigent shall receive the services of the courts, sheriffs, and clerks, with respect to pending proceedings, despite his or her present inability to pay for these services including filing fees; service of process; certified copies of orders or final judgments; a single photocopy of any court pleading, record, or instrument filed with the clerk; examining fees; mediation services and fees; subpoena fees and services; service charges for collecting and disbursing funds; and any other cost or service arising out of pending litigation. Attorney is responsible for ensuring compliance with the terms of section 28.435 and section 57.081 including but not limited to (1) providing necessary documentation to the clerk of court or sheriff and (2) filing appropriate motions with the trial court to obtain such services pursuant to the

exemption or without prepayment. JAC shall not reimburse Vendor for charges paid to the court, the sheriff or the clerk or court, in relation to services for which Attorney was statutorily exempt pursuant to section 28.435 or the indigent client was entitled to receive without prepayment pursuant to section 57.081.

15. Attorney is not permitted to obtain due process services for his or her court-appointed or indigent for costs clients from a due process provider or other business entity of which Attorney or Attorney's spouse or child is an officer, partner, director, or proprietor or in which Attorney or Attorney's spouse or child, or any combination of them, has a material interest in any form whatsoever. Attorney is not permitted to solicit or accept anything of value to Attorney, including a gift, loan, reward, promise of future employment, favor, or service, from a due process provider or other business entity who provides due process services to Attorney's court-appointed or indigent for costs clients. Vendor specifically waives the right to any compensation for due process services in any form whatsoever where Attorney obtains services in violation of this subparagraph.

16. Vendor agrees not to pay, offer or give anything of value to Attorney, including a gift, loan, reward, promise of future employment, favor, or service, as consideration or other remuneration for providing services in court-appointed or indigent for costs cases. Vendor specifically waives the right to any compensation for due process services in any form whatsoever where Vendor has acted in violation of this subparagraph.

III. COMPENSATION

1. Vendor shall be paid in accordance with the compensation rates established by law unless there is a court order specifically directing otherwise.

2. Pursuant to sections 27.425 and 27.5305 of the Florida Statutes, the rates for due process services are established annually in the General Appropriations Act. To the extent that there are no rates adopted by the General Appropriations Act for a type of service in a particular judicial circuit, JAC may adopt maximum rates which will be posted on the JAC website. For purposes of this Agreement, the phrase "Established Rates" is defined as the rates established annually in the General Appropriations Act and the rates established by JAC where there are no rates established by the General Appropriations Act. The Established Rates are subject to change and may be amended from time to time during the course of this Agreement. It is Vendor's responsibility to remain informed of changes and amendments to the Established Rates. The Established Rates shall be posted on JAC's website at www.justiceadmin.org.

3. Any order authorizing the expenditure of due process costs must list the service to be provided, the compensation rate for the due process providers where the rate sought exceeds the Established Rates and a maximum amount authorized. Any order not containing this information is not sufficient for payment purposes.

4. Any court order authorizing compensation rates in excess of the Established Rates must also find that Attorney made diligent efforts to obtain the due process services at the Established Rates.
5. JAC shall have standing to contest the authorization for any due process costs and the amount of said due process costs. Attorney shall have the burden to establish that the due process costs are reasonable and necessary to the defense of the case. In the event JAC was not given notice or an opportunity to be heard prior to the approval of said due process costs, JAC is entitled to have any order authorizing due process costs vacated.
6. Prior to providing any services, Vendor is responsible for verifying that the services are performed pursuant to a court order that meets the requirements of this Agreement.
7. Overpayments by JAC of vendor fees, costs, or expenses are subject to full recovery by JAC. The method of recovery is at the discretion of JAC and may include, but not be limited to, offsets against future payments, direct reimbursement of overpayment to JAC by Vendor, or any other remedies available to a creditor by law.
8. The State of Florida and JAC's performance and obligation to pay under this Agreement are contingent upon an annual appropriation by the Legislature. Further, JAC's performance under this Agreement is also contingent upon compliance by Vendor and Attorney with JAC's Policies and Procedures (JAC Policies and Procedures).
9. Vendor shall hold JAC harmless from any and all liability which might arise from any dispute or litigation as a result of a payment by JAC or disputes with Attorney.
10. Vendor acknowledges that for purposes of calculating interest penalties, an invoice is not considered payable until it is properly billed to JAC. Attorney is responsible for reimbursement to JAC for any costs such as an interest charge, loss of prompt payment discount, or other costs or expenses to JAC due to delay in payment of a due process invoice attributable to Attorney's error. Attorney and Vendor shall attempt to resolve any dispute between them without JAC intervention.
11. JAC shall only pay for actual services provided by due process providers that are reasonably necessary for the defense of the case. JAC has no responsibility for and will not pay for any cancellation fees or loss of business charges.
12. For Vendors with a place of business outside the State of Florida, JAC shall not pay any travel expenses including compensation for travel time unless there is a court order specifically finding there are no such due process providers with appropriate skills or expertise available within the State of Florida.

13. JAC shall not prepay or provide a retainer to Vendor. If Vendor requires prepayment or a retainer, Attorney must pay the amount and seek reimbursement only after Vendor has completed the services for which the prepayment or retainer was paid. Attorney shall only be reimbursed the amount necessary to compensate Vendor at the appropriate hourly rate irrespective of the amount of the retainer.

IV. OCCUPATIONAL AND PROFESSIONAL LICENSES

It shall be the sole responsibility of Vendor to comply with all applicable federal, state, county, and municipal statutes, ordinances, rules, and regulations in the performance of Vendor's obligations under agreement with Attorney.

V. INDEPENDENT CONTRACTOR

This Agreement is not intended to, and shall not be construed to, create the relationship of agent, servant, employee, partnership, joint venture, or association between JAC and Vendor. Vendor is, and shall at all times be, deemed an independent contractor and shall be wholly responsible for the manner in which Vendor performs the services for Attorney. Vendor exclusively assumes responsibility for the acts of Vendor's employees, agents, subcontractors, and all others acting at the direction of or on behalf of Vendor, as they relate to the services to be provided to the Attorney or billing activities under this Agreement. Vendor and Vendor's agents and employees shall not be entitled to any rights or privileges of employees of the State of Florida including, but not limited to, compensation insurance, malpractice insurance, and unemployment insurance as a result of this Agreement.

VI. NO ASSIGNMENT

Vendor shall not delegate or assign this Agreement or compensation owed to Vendor under this Agreement.

VII. BILLING REQUIREMENTS FOR DUE PROCESS COSTS OTHER THAN ATTORNEY'S FEES

1. Attorney or Vendor shall submit to JAC all bills for due process costs within ninety days after final disposition of the case. The filing of an appeal does not stay the time for submitting a bill relating to representation at the lower court level even if Attorney represents the Client on appeal. For any bill submitted to JAC more than 90 days after final disposition, in accordance with section 27.5304, the allowable due process costs shall be reduced by 15 percent. The reduction is a contractual penalty for failing to submit a bill in a timely fashion as required by section 27.5304. A bill shall not be deemed submitted to JAC until all of the documents required under JAC Policies and Procedures have been received by JAC. For cases that reached final disposition prior to May 24, 2007, May 24, 2007 shall be deemed to be the date of final disposition for purposes of this sub-paragraph.

2. For cases for which disposition occurs on or after July 1, 2010 and where any bill is submitted to JAC more than 1 year after final disposition, in accordance with section 27.5304, the allowable due process costs shall be reduced by 50 percent. The reduction is a contractual penalty for failing to submit a bill in a timely fashion as required by section 27.5304. A bill shall not be deemed submitted to JAC until all of the documents required under JAC Policies and Procedures have been received by JAC.

3. For cases for which disposition occurs on or after July 1, 2010 and where any bill is submitted to JAC more than 2 years after final disposition, in accordance with section 27.5304, the allowable due process costs shall be reduced by 75 percent. The reduction is a contractual penalty for failing to submit a bill in a timely fashion as required by section 27.5304. A bill shall not be deemed submitted to JAC until all of the documents required under JAC Policies and Procedures have been received by JAC.

4. For purposes of this Agreement, the term "disposition" means:

a. At the trial court level, that the court has entered a final appealable judgment, unless rendition of judgment is stayed by the filing of a timely motion for rehearing. The filing of a notice of appeal does not stay the time for submission of an intended billing; and

b. At the appellate court level, that the court has issued its mandate.

5. In the event a bill from Vendor is subject to this penalty due to Attorney's failure to submit the billing in a timely fashion, Attorney bears legal responsibility for the penalty set forth in subparagraphs 1, 2, and 3.

6. Vendor shall comply with all the requirements of this Agreement, Florida Statutes, local Administrative Orders, JAC Policies and Procedures, and applicable court orders, and shall submit requests for compensation on applicable JAC forms to obtain compensation for services rendered pursuant to this Agreement. The JAC Policies and Procedures are incorporated into this Agreement by reference and can be found at JAC's website at www.justiceadmin.org. JAC Policies and Procedures may be amended from time to time during the course of this Agreement. It is the Vendor's sole responsibility to remain informed of changes and updates to JAC Policies and Procedures.

7. Invoices presented by Vendor shall be certified by Attorney assigned to the case. Vendor shall bill for all cases under one tax identification number. Vendor shall execute a new contract if Vendor changes tax identification number or moves to a new firm. Any sharing of compensation with prior firms or future firms is the responsibility of Vendor.

8. Vendor's invoices for fees, costs, or expenses shall be supported by documentation that includes, but is not limited to, the Order of Appointment if court-appointed counsel, or an Order of Determination of Indigent Status where the Client has been found indigent for costs.
9. All due process costs must be authorized by court order, unless the express terms of the Florida Statutes, the General Appropriations Act or JAC Policies and Procedures specifically state prior court approval is not required. A copy of this order shall be attached to Vendor's invoice for payment.
10. In the event Vendor is seeking compensation rates in excess of the Established Rates, due process costs must always be authorized by a court order.
11. Vendor shall only bill in hours and tenths of hours and services shall be listed in chronological order beginning with the date of procuring the services. Vendor shall not bill for services in a single entry across multiple dates.
12. Vendor shall provide detailed invoicing for each service or activity listed on the invoice, including but not limited to, the date of service, the increment of time associated with the service or activity, the identification of documents and materials, the number of pages, and the names of deponents and witnesses interviewed, as applicable.
13. Vendor shall neither seek nor accept payment for a billing before JAC has completed review of a properly presented invoice. The JAC billing audit deficiency form is an instrument used to convey that a billing is deficient and does not serve as JAC's letter of objection or no objection to billing submitted by the Vendor.
14. Vendor agrees to not object or otherwise contest any request by JAC to appear telephonically at any hearing or other judicial proceeding related to due process costs or other reimbursable expenses.

VIII. RECORD RETENTION/AUDIT

Vendor shall keep detailed records to enable JAC to verify all costs, expenses, and vendor's time expended providing services. The records shall include supporting documentation necessary to adequately evaluate and substantiate payments made under this Agreement. Vendor agrees to retain and make available for inspection and audit at Vendor's place of business, upon reasonable notice, all books, statements, ledgers and other financial records relating to services under this Agreement for a period of five (5) years from the date of each payment, or until all Federal or State audits that may relate to each payment are complete for the applicable fiscal year, whichever is later, unless ordered sealed by the Court.

IX. TERMINATION

1. JAC shall have the right to terminate this Agreement immediately if, in its sole opinion, Vendor or Vendor's agents or employees fail to comply with the terms of this Agreement. Such failure shall constitute a material breach of this Agreement by Vendor. In the event of breach of duty in a case by Attorney, Attorney shall not be entitled to payment of Vendor fees, costs, and expenses for work performed except by court order.

2. Except as provided in paragraph 1, upon thirty (30) days written notice, JAC or Vendor may without cause terminate this Agreement.

3. Vendor is not eligible for direct payment by JAC in the event of termination of this Agreement, unless JAC executes a new agreement with Vendor. If Vendor is retained in a case after termination of this Agreement, Vendor shall not seek payment for fees, costs, or related expenses directly from JAC and shall not motion the Court for the payment of same by JAC.

4. Notice of termination of this Agreement must be in writing and sent by certified or registered United States mail with return receipt requested to the last known address.

5. If the chief judge or other applicable local authority suspends Vendor, JAC shall suspend this Agreement. Vendor is not eligible for direct payment of fees, costs, and expenses by JAC during the period of suspension.

X. NO WAIVER/GOVERNING LAW

1. No waiver by either party of any existing default by the other party shall be deemed to waive any subsequent default. All rights hereunder are cumulative, not alternative, and are in addition to any other rights given by law. The validity, construction, and interpretation of this Agreement shall be governed by the laws of the State of Florida and the Florida Constitution.

2. Any action arising over any dispute over performance or other terms of this Agreement may only be maintained in the Florida state courts. Venue for all equitable or legal actions arising from or related to this Agreement wherein JAC or the State of Florida is a named party shall be in the appropriate state court in Leon County, Florida. The parties waive any right to jury trial.

3. For purpose of the applicable statute of limitation under general law, any cause of action for compensation in relation to attorney's fees, due process costs, or related expenses for a court-appointed case accrues on the date the case reached final disposition notwithstanding any appeals. For purposes of this paragraph final disposition means:

a. At the trial court level, that the court has entered a final appealable judgment, unless rendition of judgment is stayed by the filing of a timely motion

for rehearing. The filing of a notice of appeal does not stay the time for submission of an intended billing; and

b. At the appellate court level, that the court has issued its mandate.

4. Vendor waives the right to seek compensation in relation to due process costs once the statute of limitation has expired.

XI. SEVERABILITY

The terms and conditions of this Agreement shall be deemed to be severable. If any clause, term, or condition herein shall be held to be illegal or void, such determination shall not affect the validity or legality of the remaining terms and conditions.

Notwithstanding any such determination, this Agreement shall continue in full force and effect unless a particular clause, term, or condition held to be illegal or void renders the balance of the Agreement impossible to perform.

XII. AMENDMENT OF AGREEMENT

This Agreement expresses the understandings of the parties concerning all matters covered. No changes or additions to this Agreement or the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents, or employees, shall be valid unless in the form of a written amendment executed by the parties.

XIII. MISCELLANEOUS PROVISIONS

1. Vendor shall affix Attorney's name, bar number, and case number on all case related communications addressed to JAC.

2. Vendor shall keep JAC informed at all times of Vendor's current name, address, telephone and facsimile numbers, email address, and tax identification number. Notification of changes shall be provided in writing to JAC.

3. Vendor shall maintain sufficient internet capability, including an e-mail account, to communicate with JAC under this Agreement. Vendor agrees to accept communications including billing audit deficiency forms and Letter of Objections or No Objection via e-mail.

4. By January 1, 2011, Vendor shall participate in a direct-deposit program under which Vendor authorizes the transfer of funds electronically to an account in Vendor's name at a federal-chartered or state-chartered financial institution. If Vendor seeks an exemption from this provision, Vendor must submit in writing a request for exemption specifically delineating why Vendor cannot comply with this provision. JAC may exempt Vendor from compliance with this provision only if JAC determines that participation in a direct-deposit program creates a financial hardship for Vendor.

5. To obtain reimbursement for travel expenses for Vendor, due process providers, or witnesses, Attorney and Vendor must follow the requirements set forth in section 112.061, Florida Statutes; the Department of Financial Services (DFS) Regulations; and JAC Policies and Procedures. JAC's specific travel procedures are posted on the JAC's website and Vendor shall abide by these procedures. Vendor may bill only for authorized travel expenses. Attorney must obtain a court order identifying the approved traveler and the purpose of the travel. Any time spent making travel arrangements and preparing travel vouchers is considered clerical work and is therefore not billable. Attorney and Vendor must submit a completed DFS approved travel voucher with any request for reimbursement for travel expenses. Failure to submit a properly completed travel voucher constitutes a waiver of any right to obtain travel expenses.

XIV. ENTIRE AGREEMENT

This Agreement supersedes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms of this Agreement shall be predicated upon any prior representations or agreements, whether oral or written.

XV. THIS AGREEMENT CONSTITUTES A UNIFORM STATEWIDE AGREEMENT PROMULGATED BY JAC PURSUANT TO S. 27.40, F.S. THIS AGREEMENT MAY NOT BE ALTERED, MODIFIED OR AMENDED EXCEPT THROUGH A SEPARATE AGREEMENT EXECUTED BY ATTORNEY [VENDOR] AND AN AUTHORIZED REPRESENTATIVE OF JAC. IF ANY TERM OF THIS AGREEMENT IS ALTERED, MODIFIED, AMENDED OR OTHERWISE CHANGED TO DEVIATE FROM THE TERMS OF THE UNIFORM STATEWIDE AGREEMENT PROMULGATED BY JAC, THEN THIS AGREEMENT IS VOID AB INITIO IN ITS ENTIRETY NOTWITHSTANDING ANY EXECUTION BY AN AUTHORIZED REPRESENTATIVE OF JAC. ALTERATIONS, MODIFICATIONS, OR AMENDMENTS INCLUDE ANY HANDWRITTEN OR TYPOGRAPHICAL CHANGE OR DEVIATION OF ANY OF THE TERMS OF THE UNIFORM STATEWIDE AGREEMENT. PERFORMANCE BY JAC UNDER THIS AGREEMENT SHALL UNDER NO CIRCUMSTANCES WAIVE THIS PROVISION.

Please check here if Vendor has already registered for Electronic Funds Transfer/Direct Deposit through the Department of Financial Services.

Please check the box if ANY contact information has changed.

Please check the box and attach a new W9 if the tax identification number of the payee has changed.

Vendor:

_____ Signature – Vendor	_____ Date
_____ Type Name of Vendor	
_____ Mailing Address	
_____ City, State, and Zip Code	
_____ Email Address	
_____ Telephone Number	
_____ Facsimile Number	

LEGAL ENTITY:

_____ Type Name of Legal Entity	
_____ Type Name of Representative	

_____ Signature – Representative	_____ Date
_____ Mailing Address	
_____ City, State, and Zip Code	
_____ Email Address	
_____ Telephone Number	
_____ Facsimile Number	

Payment by JAC under this Agreement may only be made to Vendor or the Legal Entity. Vendor and Legal Entity designate that payment by JAC under this Agreement shall be made to:

_____ Name (Vendor or Legal Entity)
_____ Tax Identification Number *

*** A CORRECT IRS FORM W-9 FOR THE PAYEE MUST BE ON FILE WITH JAC.**

STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

_____ Alton L. "Rip" Colvin, Jr. Executive Director	_____ Date
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ADDENDUM A REQUIRED DUE PROCESS SERVICE PROVIDER INFORMATION

Please check the box next to the description of the service you provide.

CHECK ALL THAT APPLY

<input type="checkbox"/> Court Reporter 1. <input type="checkbox"/> Court Hearing 2. <input type="checkbox"/> Deposition 3. <input type="checkbox"/> Transcription Only <input type="checkbox"/> Videographer <input type="checkbox"/> Video Conference Services	<input type="checkbox"/> Physician Expert – Identify Area of Expertise <hr style="border: 1px solid black;"/> <input type="checkbox"/> Attending or Treating Physician <input type="checkbox"/> Physical/Medical Testing 1. <input type="checkbox"/> PET 2. <input type="checkbox"/> MRI 3. <input type="checkbox"/> Other, Specify <hr style="border: 1px solid black;"/> <input type="checkbox"/> Licensed Clinical Social Worker <input type="checkbox"/> Physician’s Assistant <input type="checkbox"/> Nurse Practitioner or Registered Nurse	<input type="checkbox"/> Expert Witness <input type="checkbox"/> Evaluator/Examiner 1. <input type="checkbox"/> Competency/Sanity 2. <input type="checkbox"/> Departure 3. <input type="checkbox"/> Forensic Mental Health 4. <input type="checkbox"/> Neuropsychologist 5. <input type="checkbox"/> Accident Reconstructionist 6. <input type="checkbox"/> Pathologist/Medical Examiner 7. <input type="checkbox"/> Toxicologist 8. <input type="checkbox"/> Psychiatrist 9. <input type="checkbox"/> Blood Spatter 10. <input type="checkbox"/> Firearms 11. <input type="checkbox"/> Handwriting 12. <input type="checkbox"/> DNA 13. <input type="checkbox"/> Sexual Predator 14. <input type="checkbox"/> Computer 15. <input type="checkbox"/> Forensic Accounting 16. <input type="checkbox"/> Crime Scene 17. <input type="checkbox"/> Fingerprint 18. <input type="checkbox"/> Child Abuse 19. <input type="checkbox"/> Engineering Identify Area of Expertise <hr style="border: 1px solid black;"/> 20. <input type="checkbox"/> Addiction (Drug or Alcohol) 21. <input type="checkbox"/> Police Procedures 22. <input type="checkbox"/> Polygrapher 23. <input type="checkbox"/> Other, Specify <hr style="border: 1px solid black;"/>
<input type="checkbox"/> Interpreter <input type="checkbox"/> Translator 1. <input type="checkbox"/> Spanish 2. <input type="checkbox"/> French 3. <input type="checkbox"/> Haitian/Creole 4. <input type="checkbox"/> Chinese, Specify <hr style="border: 1px solid black;"/> 5. <input type="checkbox"/> Other, Specify <hr style="border: 1px solid black;"/> <input type="checkbox"/> Sign Language Interpreter		
<input type="checkbox"/> Process Server <input type="checkbox"/> Mitigation Specialist <input type="checkbox"/> Investigator		

PLEASE INDICATE WHICH CIRCUITS OR COUNTIES IN WHICH YOU ARE WILLING TO WORK:

- | | | | | |
|-------------------------------------|--------------------------------------|--|--|---|
| <input type="checkbox"/> 1 – First | <input type="checkbox"/> 4 - Fourth | <input type="checkbox"/> 8 - Eighth | <input type="checkbox"/> 12 – Twelfth | <input type="checkbox"/> 17 - Seventeenth |
| <input type="checkbox"/> Escambia | <input type="checkbox"/> Clay | <input type="checkbox"/> Alachua | <input type="checkbox"/> DeSoto | <input type="checkbox"/> Broward |
| <input type="checkbox"/> Okaloosa | <input type="checkbox"/> Duval | <input type="checkbox"/> Baker | <input type="checkbox"/> Manatee | |
| <input type="checkbox"/> Santa Rosa | <input type="checkbox"/> Nassau | <input type="checkbox"/> Bradford | <input type="checkbox"/> Sarasota | <input type="checkbox"/> 18 - Eighteenth |
| <input type="checkbox"/> Walton | | <input type="checkbox"/> Gilchrist | | <input type="checkbox"/> Brevard |
| <input type="checkbox"/> 2 – Second | <input type="checkbox"/> 5 - Fifth | <input type="checkbox"/> Levy | <input type="checkbox"/> 13 - Thirteenth | <input type="checkbox"/> Seminole |
| <input type="checkbox"/> Franklin | <input type="checkbox"/> Citrus | <input type="checkbox"/> Union | <input type="checkbox"/> Hillsborough | |
| <input type="checkbox"/> Gadsden | <input type="checkbox"/> Hernando | <input type="checkbox"/> 9 - Ninth | <input type="checkbox"/> 14 – Fourteenth | <input type="checkbox"/> 19 - Nineteenth |
| <input type="checkbox"/> Jefferson | <input type="checkbox"/> Lake | <input type="checkbox"/> Orange | <input type="checkbox"/> Bay | <input type="checkbox"/> Indian River |
| <input type="checkbox"/> Leon | <input type="checkbox"/> Marion | <input type="checkbox"/> Osceola | <input type="checkbox"/> Calhoun | <input type="checkbox"/> Martin |
| <input type="checkbox"/> Liberty | <input type="checkbox"/> Sumter | <input type="checkbox"/> 10 - Tenth | <input type="checkbox"/> Gulf | <input type="checkbox"/> Okeechobee |
| <input type="checkbox"/> Wakulla | <input type="checkbox"/> 6 - Sixth | <input type="checkbox"/> Hardee | <input type="checkbox"/> Holmes | <input type="checkbox"/> St. Lucie |
| | <input type="checkbox"/> Pasco | <input type="checkbox"/> Highlands | <input type="checkbox"/> Jackson | <input type="checkbox"/> 20 - Twentieth |
| <input type="checkbox"/> 3 - Third | <input type="checkbox"/> Pinellas | <input type="checkbox"/> Polk | <input type="checkbox"/> Washington | <input type="checkbox"/> Charlotte |
| <input type="checkbox"/> Columbia | <input type="checkbox"/> 7 - Seventh | <input type="checkbox"/> 11 - Eleventh | <input type="checkbox"/> 15 - Fifteenth | <input type="checkbox"/> Collier |
| <input type="checkbox"/> Dixie | <input type="checkbox"/> Flagler | <input type="checkbox"/> Dade | <input type="checkbox"/> Palm Beach | <input type="checkbox"/> Glades |
| <input type="checkbox"/> Hamilton | <input type="checkbox"/> Putnam | | <input type="checkbox"/> 16 - Sixteenth | <input type="checkbox"/> Hendry |
| <input type="checkbox"/> Lafayette | <input type="checkbox"/> St. Johns | | <input type="checkbox"/> Monroe | <input type="checkbox"/> Lee |
| <input type="checkbox"/> Madison | <input type="checkbox"/> Volusia | | | |
| <input type="checkbox"/> Suwannee | | | | |
| <input type="checkbox"/> Taylor | | | | |

Check here if you DO NOT want this information posted on the JAC website.

Request for Taxpayer Identification Number and Certification

**Give form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.